

M.C.C.A.

Stephen Gorden, President
Cumberland County

Brian Hobart, Vice President
Sagadahoc County

Norm Fournier, Secretary-Treasurer
Aroostook County

Peter Baldacci, Past President
Penobscot County

William Blodgett, Emeritus
Lincoln County



Lauren Haven
Administrator

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.mainecontinies.org

MAINE COUNTY COMMISSIONERS ASSOCIATION Board of Directors Meeting Agenda

Board of Directors' Meeting
August 10th, 2022, 10:00 am via Zoom

1. **Call to Order:** Roll Call - Phone attendees will be requested to introduce themselves.
2. Approval of the Agenda
3. **Consent Agenda: Additions, Changes or Deletions?**
 - a. Approval of the Minutes
 - b. Administrative Reports:
 - i. Finance:
 1. Financial Report - Lauren Haven
 2. Treasurer - Norm Fournier
4. Reports & Presentations:
 - a. Legislative Policy Report – Brian Hobart, Chair
 - i. Legislative Update, James Cohen, Verrill Dana
 1. Dates by which proposed legislation needs to be submitted(?)
 - b. Administrative Report - Lauren
 - c. Treasurer's Comments - Norm Fournier
2020/2021 Audit Report, RHR Smith and Company (if available)
 - d. Officer Reports: President Reports:
 - i. September 14th: Training Day – RSVP and Update
5. Affiliate Organizational Committee Reports - recognize those in attendance or who submitted Information:
 - a. MSA, b. MARP, c. MACCAM, d. Others
6. Other Business
7. **Adjournment**

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Minutes

Board of Directors' Meeting

July 13th, 2022, 10:00 am via Zoom

1. Call to Order: Roll Call - Phone attendees will be requested to introduce themselves.

MCCA President Steve Gorden called the meeting to order at approximately 10:00 am. Attendees announced themselves. Admin. Lauren Haven asked the group to welcome Clarice Proctor, the Interim County Administrator for Androscoggin County filling in for Larry Post who just retired.

DIRECTORS PRESENT:

Androscoggin – Interim Admin. Clarice Proctor proxy for Comm. John Michael
Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Hancock – Comm. William Clark
Knox – Admin Andy Hart proxy for Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Admin. Don Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Comm. Wayne Erkinen
Sagadahoc – Comm. Brian Hobart
Waldo – Comm. Betty Johnson
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble

DIRECTORS ABSENT:

Androscoggin – Comm. John Michael
Kennebec – Comm. George Jabar
Knox - Comm. Sharyn Pohlman
Oxford – Comm. Steven Merrill
Somerset – Comm. Newell Graf

OTHERS PRESENT:

Lincoln – Admin. Carrie Kipfer
MARP – Registrar Kathleen Ayers
MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven
MSA – Sheriff Ken Mason, Sheriff Dale Lancaster, and ED Mary-Anne LaMarre
Piscataquis – Manager Mike Williams
Verrill Dana – Lobbyists Clara McConnell and Jim Cohen

2. Approval of the Agenda

President Steve Gorden asked if there were any additions to the agenda. Comm. Fournier moved to approve the agenda as presented. The motion was seconded by Comm. Hobart, and the motion passed with no objections.

3. Consent Agenda: Additions, Changes or Deletions?

- a. Approval of the Minutes
- b. Administrative Reports:
 - i. Finance:
 1. Financial Report - Lauren Haven
 2. Treasurer - Norm Fournier

President Steve Gorden requested a motion to move the consent agenda. Comm. Hobart moved to approve the consent agenda which included the minutes, the financial report and the Treasurer's report. Comm. Baldacci seconded the motion, and it was passed with no further comments.

4. Reports & Presentations:

- a. Legislative Policy Report – Brian Hobart, Chair
 - i. Legislative Update, James Cohen, Verrill Dana

The two main gubernatorial candidates accepted the invitation to speak at the MCCA/MSA meeting on September 14th. We would still need to define the time and subject matter. Comm. Gardner said this would be a unique opportunity to have them both answer the same questions on boiler plate issues so we can compare. Mary-Anne LaMarre said that before questions are created, MSA would like to be part of the discussion for the content creation.

- a. Officer Reports: President Reports:
 - ii. Proposed Legislation:

1. Funding for Rural Patrol

The group agreed it would require funding to cover the areas the Maine State Police (MSP) intended to discontinue covering. A meeting was proposed with MSA, MCCA and MSP to discuss the MSP restructuring and plans going forward. Comm. Gardner said he would be willing to participate in these discussions due to his background in law enforcement and the importance of the topic to Washington County. The group talked about a bill to allow counties to keep a greater portion of the fees they collect to help pay for rural patrol services. Comm. Blodgett said rural patrol isn't equally important among the counties and he would hesitate to support using the real estate transfer tax as an alternative funding source. Steve said the State is trying to do what's best for the citizens. MSP was charged with rural patrol by statute, and this is the message we need to convey. If they are no longer covering some of these rural areas, the counties should receive funding as it will require additional employees to take on the responsibility. Mr. Gorden said the MCCA Executive Committee was planning to meet next week to discuss this and other matters.

2. Funding of Public-Safety Answering Points (PSAPs) Call Center Infrastructure: propose legislation to assist PSAP's with their capital infrastructure through the Public Utilities Commission's 911 fee
3. Hold:
 - a. Limited Bonding authority for County Capital Maintenance Projects
 - b. Reimbursement for Non-Qualified County Jail Prisoners (i. e. Parolees, etc.)
 - c. Pro-Rata Prisoner Funding of County Jail Capital Costs
5. September 14th: Gubernatorial Candidate Meeting: Please communicate the number of Commissioners attending (Franklin County will be invited.)

The group discussed Franklin County's involvement in the September meeting and the possibility of Franklin County rejoining the MCCA and the Risk Management Pool sometime in the future. The group asked Risk Pool Manager Malcolm Ulmer to comment. Mr. Ulmer said that Franklin County would need to rejoin MCCA before it could be considered for participation in the Risk Pool. He added that Franklin County's return to the Risk Pool would also require the approval of the Risk Pool's Board of Directors.

6. Affiliate Organizational Committee Reports - recognize those in attendance or who submitted information:
 - a. MSA, Sheriff Ken Mason reported MSA had a meeting in Boothbay last month in which they discussed the rural patrol issue. Unfortunately, not all the sheriffs were able to attend. They will discuss the topic again at their next MSA meeting. He was confident there would be a meeting involving the different groups so they could discuss it together. The County Corrections Professional Standards Council created by LD 1654, "An Act To Stabilize State Funding for County Corrections" would be meeting for the first time with Ryan Andersen from the Department of Corrections.

Sheriff Mason reported Camp Postcard was again successfully managed by Chief Deputy Rand Maker from Lincoln County. This year, it was held at Mechuwana in Winthrop.

Knox County Sheriff Tim Carroll has resigned to become Rockland's police chief. Admin. Andy Hart said Sheriff Carroll's last day was Friday and he would be starting his new job on the 11th. His replacement on the ballot was still to be determined but many feel the best choice would be Chief Deputy Patrick Polky.

Sheriff Lancaster thanked the group for allowing MSA to attend MCCA board meetings as it is very important to continue to work together. He said costs are not static, and we would like to avoid having to beg for additional funding. Regarding rural patrol, he said we should embrace it with sustainable funding. We should pursue an appropriate revenue source.

MACCAM, Admin. Carrie Kipfer reported there were new county administrators joining the association. The Secretary of State appointed Ms. Kipfer, as recommended by MCCA, to the EMS Blue Ribbon Commission. She said the legislative analyst asked for topics and issues to focus on and she wanted the group's input. Comm. Baldacci said the commissioners should talk with their EMA/EMS people and bring back their ideas and comments. EMS is an essential service, yet it is not designated as such in municipalities at this time. Comm. Gardner asked about the ramifications. Carrie said if a town decided to discontinue a contract, they have the option to do that right now. However, when the people in the town with no contract call 911, no ambulance comes to the rescue.

7. Other Business

Comm. Baldacci reported NACo's Annual Conference was planned outside of Denver, CO. on July 21st through 24th in Adams County. He would not be participating in person.

8. Adjournment.

Comm. Steve Gorden asked if there were other comments for the good of the organization. Hearing none, President Gorden invited a motion to adjourn at approximately 10:55 a.m. Comm. Gardner made the motion seconded by Comm. Baldacci, and the motion to adjourn was approved.

Respectfully submitted,

MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Norman Fournier

MAINE COUNTY COMMISSIONERS ASSOCIATION

July 2022 Financial Report

Attached please find the financial reports for the month of July 2022. The Balance Sheet shows the total assets and liabilities at \$178,568.97. This amount includes \$12,459 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in July totaled \$8,189.86, and \$195.43 was credited to the checking account. The credit was from the accrued interest on the checking account and a payment from NACo for our endorsement of their programs. The debits were from normal operating expenses during the month although a couple of the usual monthly payments will be reflected on the August statement.

Additional details of financial transactions appear in the *Profit & Loss Budget vs. Actual, Transaction Detail, Expenses by Vendor*, and *Profit & Loss Previous Year Comparison* reports. Please don't hesitate to contact me with any questions and please let me know if you would like to see anything presented differently in the financial reports.

Respectfully submitted,



Lauren Haven
Administrator

Accepted by:

Date: August 10, 2022

Norman Fournier, Secretary-Treasurer

Maine County Commissioners Association
Reconciliation Summary
1020-00 · Money Market Account, Period Ending 07/18/22

	July 2022
Beginning Balance	<u>12,458.82</u>
Cleared Transactions	
Deposits and Credits - 1 item	<u>0.55</u>
Total Cleared Transactions	<u>0.55</u>
Cleared Balance	<u><u>12,459.37</u></u>
Register Balance as of 07/18/22	12,459.37
Ending Balance	12,459.37

**Maine County Commissioners Association
Reconciliation Summary**

1010-00 · MCCA Checking-Savings Bank, Period Ending 07/31/22

	July 2022
Beginning Balance	<u>180,653.80</u>
Cleared Transactions	
Checks and Payments - 10 items	-8,189.86
Deposits and Credits - 2 items	195.43
Total Cleared Transactions	<u>-7,994.43</u>
Cleared Balance	<u><u>172,659.37</u></u>
Uncleared Transactions	
Checks and Payments - 5 items	-6,749.77
Deposits and Credits - Pass Through NACo Dues	25,275.00
Total Uncleared Transactions	<u>18,525.23</u>
Register Balance as of 07/31/22	<u><u>191,184.60</u></u>
New Transactions	
Checks and Payments - 1 item	-167.95
Total New Transactions	<u>-167.95</u>
Ending Balance	<u><u>191,016.65</u></u>

**Maine County Commissioners Association
Reconciliation Detail**

1010-00 · MCCA Checking-Savings Bank, Period Ending 07/31/22

	Type	Date	Name	Amount	Balance
Beginning Balance					180,653.80
Cleared Transactions					
Checks and Payments - 10 items					
	Bill Pmt -Check	6/23	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	6/23	Haven, Lauren	-75.00	-1,572.17
	Bill Pmt -Check	7/8	Bangor Payroll	-1,033.18	-2,605.35
	Bill Pmt -Check	7/15	Bangor Payroll	-1,033.18	-3,638.53
	Bill Pmt -Check	7/15	MainePERS	-647.12	-4,285.65
	Bill Pmt -Check	7/15	Technology Solutions	-100.00	-4,385.65
	Bill Pmt -Check	7/15	Liberty Mutual Insurance	-59.00	-4,444.65
	Bill Pmt -Check	7/22	Bangor Payroll	-1,033.18	-5,477.83
	Bill Pmt -Check	7/28	US Bank	-398.93	-5,876.76
	Bill Pmt -Check	7/29	Bangor Payroll	-2,313.10	-8,189.86
				<u>-8,189.86</u>	<u>-8,189.86</u>
Total Checks and Payments				-8,189.86	-8,189.86
Deposits and Credits - 2 items					
	Deposit	7/13	NACo Public Employee Benefits LLC	190.90	190.90
	Deposit	7/31		4.53	195.43
				<u>195.43</u>	<u>195.43</u>
Total Deposits and Credits				195.43	195.43
Total Cleared Transactions				-7,994.43	-7,994.43
Cleared Balance				-7,994.43	172,659.37
Uncleared Transactions					
Checks and Payments - 5 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	7/28	Verrill	-5,000.00	-5,100.00
	Bill Pmt -Check	7/28	Maine Farm Bureau	-1,497.17	-6,597.17
	Bill Pmt -Check	7/28	Haven, Lauren	-140.60	-6,737.77
	Bill Pmt -Check	7/28	Camden National Bank	-12.00	-6,749.77
				<u>-6,749.77</u>	<u>-6,749.77</u>
Total Checks and Payments				-6,749.77	-6,749.77
Deposits and Credits - 1 item					
	General Journal	2/7	Pass Through - NACo Dues	25,275.00	25,275.00
				<u>25,275.00</u>	<u>25,275.00</u>
Total Deposits and Credits				25,275.00	25,275.00
Total Uncleared Transactions				18,525.23	18,525.23
Register Balance as of 07/31/22				10,530.80	191,184.60
New Transactions					
Checks and Payments - 1 item					
	Bill Pmt -Check	8/2	Spectrum Business/TWC	-167.95	-167.95
				<u>-167.95</u>	<u>-167.95</u>
Total Checks and Payments				-167.95	-167.95
Total New Transactions				-167.95	-167.95
Ending Balance				10,362.85	191,016.65

Maine County Commissioners Association
Balance Sheet (accrual)
As of July 31, 2022

	<u>July 2022</u>
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	191,184.60
1020-00 · Money Market Account	12,459.37
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	<u>203,843.97</u>
Total Checking/Savings	203,843.97
Other Current Assets	
1120-00 · Pass Through	-25,275.00
Total Other Current Assets	<u>-25,275.00</u>
Total Current Assets	<u>178,568.97</u>
TOTAL ASSETS	<u><u>178,568.97</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	122.01
Total Accounts Payable	<u>122.01</u>
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	365.30
2130-00 · Employee Health Insurance Contr	5.08
Total 2100-00 · Other Current Liabilities	<u>370.38</u>
Total Other Current Liabilities	<u>370.38</u>
Total Current Liabilities	<u>492.39</u>
Total Liabilities	492.39
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-86,023.06
Total 3000-00 · Equity Accounts	<u>-86,023.06</u>
3100-00 · Earnings	215,470.47
Net Income	48,629.17
Total Equity	<u>178,076.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>178,568.97</u></u>

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
 January through July 2022

Accrual Basis	2022 Budget	July 2022	Jan - Jul 2022	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400			-400	
4120-00 · Registration	26,000			-26,000	
4130-00 · Sponsorship	10,000			-10,000	
4140-00 · Vendor	9,000			-9,000	
Total 4100-00 · Convention Income	45,400			-45,400	
4300-00 · Dues	151,321		151,321		100%
4400-00 · Other Income	7,000	191	6,127	-873	88%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	5	37	-63	37%
4920-00 · Transfer in from Fund Balance	5,240			-5,240	
Total Income	233,624	196	157,485	-76,139	67%
Gross Profit	233,624	196	157,485	-76,139	67%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	148	1,084	-916	54%
5030-00 · FICA	4,152	308	2,310	-1,842	56%
5040-00 · MainsPERS Contributions	4,342	334	2,514	-1,828	58%
5050-00 · Salary-Administrator	54,275	4,175	31,580	-22,695	58%
Total 5000-00 · Payroll Expenses	64,769	4,965	37,488	-27,281	58%
5100-00 · Insurance					
5110-00 · Health Insurance	11,415	1,027	7,205	-4,210	63%
5120-00 · Commercial, Crime, D&O Ins	2,100	59	1,845	-255	88%
5130-00 · Workers Comp	550		177	-373	32%
5140-00 · Unemployment Comp Ins	350		131	-219	37%
Total 5100-00 · Insurance	14,415	1,086	9,358	-5,057	65%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		1,417	917	283%
6013-00 · Financial Audit	5,000		1,800	-3,200	36%
Total 6010-00 · Prof. Services	5,500		3,217	-2,283	58%
6030-00 · Lobbying	60,400	5,000	35,500	-24,900	59%
6040-00 · NACO Expenses					
6041-00 · Conferences	5,465			-5,465	
Total 6040-00 · NACO Expenses	5,465			-5,465	
6050-00 · Education and Training	600			-600	
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	6,500			-6,500	
6114-00 · MCCA Staff Registration Expense	500			-500	
6118-00 · Meeting Exp.	32,500			-32,500	
6121-00 · Supplies	300			-300	

Accrual Basis	2022 Budget	July 2022	Jan - Jul 2022	\$ Over Budget	% of Budget
6124-00 · Commissioner Retirement Plaques	400			-400	
Total 6110-00 · Convention Expense	40,200			-40,200	
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	625		625		100%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300		105	-195	35%
6152-00 · IT Services	1,800	112	784	-1,016	44%
6153-00 · Photocopier Lease	4,700	399	2,793	-1,907	59%
6154-00 · Printer & Supplies	500		32	-468	6%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,700	511	3,714	-3,986	48%
6160-00 · Fees	100		53	-47	53%
6170-00 · Meeting Expense					
6172-00 · County Officials' Workshop	5,000			-5,000	
6173-00 · Monthly	2,600	66	224	-2,376	9%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	9,600	66	224	-9,376	2%
6180-00 · Mileage & Travel Expense	200			-200	
6195-00 · Office Space Rental	19,000	1,497	16,469	-2,531	87%
6215-00 · Postage-Shipping	200		169	-31	85%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	500		171	-329	34%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	525	-375	58%
6243-00 · Phone, Fax & Internet	2,500	168	1,222	-1,278	49%
Total 6240-00 · Telephone, Fax & Internet	3,400	243	1,747	-1,653	51%
6250-00 · Website	200		20	-180	10%
6260-00 · Contingency	500			-500	
Total Expense	233,624	13,368	108,855	-124,769	47%

Maine County Commissioners Association
Expenses by Vendor Detail
 July 2022

Bangor Payroll

Type	Date	Memo	Account	Amount	Balance
Bill	7/8	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	1,043.75
Bill	7/8	Taxes	5030-00 · FICA	76.06	1,119.81
Bill	7/8	Processing fee	5020-00 · Payroll Fees	36.00	1,155.81
Bill	7/15	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	2,199.56
Bill	7/15	Taxes	5030-00 · FICA	76.06	2,275.62
Bill	7/15	Processing fee	5020-00 · Payroll Fees	36.00	2,311.62
Bill	7/22	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	3,355.37
Bill	7/22	Taxes	5030-00 · FICA	76.06	3,431.43
Bill	7/22	Processing fee	5020-00 · Payroll Fees	36.00	3,467.43
Bill	7/29	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	4,511.18
Bill	7/29	Taxes	5030-00 · FICA	79.84	4,591.02
Bill	7/29	Processing fee	5020-00 · Payroll Fees	40.00	4,631.02
Bill	7/29	ER Health Insurance Contributions	5110-00 · Health Insurance	1,026.83	5,657.85
				<u>5,657.85</u>	<u>5,657.85</u>

Total Bangor Payroll

Camden National Bank

Bill	7/28		6152-00 · IT Services	12.00	12.00
				<u>12.00</u>	<u>12.00</u>

Total Camden National Bank

Haven, Lauren

Bill	7/28		6241-00 · Cell Phone	75.00	75.00
Bill	7/28	Executive Committee Meeting	6173-00 · Monthly	65.60	140.60
				<u>140.60</u>	<u>140.60</u>

Total Haven, Lauren

Liberty Mutual Insurance

Bill	7/15		5120-00 · Commercial, Crime, D&O Ins	59.00	59.00
				<u>59.00</u>	<u>59.00</u>

Total Liberty Mutual Insurance

Maine Farm Bureau

Bill	7/28		6195-00 · Office Space Rental	1,497.17	1,497.17
				<u>1,497.17</u>	<u>1,497.17</u>

Total Maine Farm Bureau

MainePERS

Bill	7/15		5040-00 · MainePERS Contributions	334.00	334.00
				<u>334.00</u>	<u>334.00</u>

Total MainePERS

NACo Public Employee Benefits LLC

Type	Date	Memo	Account	Amount	Balance
Deposit	7/13	Deposit	4400-00 · Other Income	-190.90	-190.90
				-190.90	-190.90
Bill	7/15		6243-00 · Phone, Fax & Internet	167.95	167.95
				167.95	167.95
Bill	7/15		6152-00 · IT Services	100.00	100.00
				100.00	100.00
Bill	7/28		6153-00 · Photocopier Lease	398.93	398.93
				398.93	398.93
Bill	7/28	Lobbying Services	6032-00 · Lobbying - Contractual	5,000.00	5,000.00
				5,000.00	5,000.00
TOTAL				13,176.60	13,176.60

Total NACo Public Employee Benefits LLC

Spectrum Business/TWC

Total Spectrum Business/TWC

Technology Solutions

Total Technology Solutions

US Bank

Total US Bank

Verrill

Total Verrill

TOTAL

**Maine County Commissioners Association
Transaction Detail by Account
July 2022**

	Accrual Basis	Date	Name	Memo	Amount	Balance
1000-00 · Bank and Cash Accounts						
1010-00 · MCCA Checking-Savings Bank						
		7/8	Bangor Payroll	Payroll for week 6/27 to 7/3/22	-1,033.18	-1,033.18
		7/13	NACo Public Employee Benefits LLC	Deposit	190.90	-842.28
		7/15	Liberty Mutual Insurance		-59.00	-901.28
		7/15	MainePERS		-647.12	-1,548.40
		7/15	Technology Solutions		-100.00	-1,648.40
		7/15	Bangor Payroll	Payroll for week 7/4 to 7/10/22	-1,033.18	-2,681.58
		7/22	Bangor Payroll	Payroll for week 7/11 to 7/17/22	-1,033.18	-3,714.76
		7/28	Camden National Bank		-12.00	-3,726.76
		7/28	US Bank		-398.93	-4,125.69
		7/28	Verrill		-5,000.00	-9,125.69
		7/28	Maine Farm Bureau		-1,497.17	-10,622.86
		7/28	Haven, Lauren		-140.60	-10,763.46
		7/29	Bangor Payroll	Payroll for week 7/18 to 7/24/22	-2,313.10	-13,076.56
		7/31		Interest	4.53	-13,072.03
					<u>-13,072.03</u>	<u>-13,072.03</u>
Total 1010-00 · MCCA Checking-Savings Bank						
1020-00 · Money Market Account						
		7/16		Interest	0.55	0.55
					<u>0.55</u>	<u>0.55</u>
					-13,071.48	-13,071.48
Total 1020-00 · Money Market Account						
Total 1000-00 · Bank and Cash Accounts						
2000-00 · Accounts Payable						
		7/8	Bangor Payroll	Payroll for week 6/27 to 7/3/22	-1,033.18	-1,033.18
		7/8	Bangor Payroll	Payroll for week 6/27 to 7/3/22	1,033.18	0.00
		7/15	MainePERS		-647.12	-647.12
		7/15	Liberty Mutual Insurance		-59.00	-706.12
		7/15	Spectrum Business/TWC		-167.95	-874.07
		7/15	Technology Solutions		-100.00	-974.07
		7/15	Liberty Mutual Insurance		59.00	-915.07
		7/15	MainePERS		647.12	-267.95
		7/15	Technology Solutions		100.00	-167.95
		7/15	Bangor Payroll	Payroll for week 7/4 to 7/10/22	-1,033.18	-1,201.13

Accrual Basis	Date	Name	Memo	Amount	Balance
	7/15	Bangor Payroll	Payroll for week 7/4 to 7/10/22	1,033.18	-167.95
	7/22	Bangor Payroll	Payroll for week 7/11 to 7/17/22	-1,033.18	-1,201.13
	7/22	Bangor Payroll	Payroll for week 7/11 to 7/17/22	1,033.18	-167.95
	7/28	Maine Farm Bureau		-1,497.17	-1,665.12
	7/28	Haven, Lauren		-140.60	-1,805.72
	7/28	Verrill		-5,000.00	-6,805.72
	7/28	Camden National Bank		-12.00	-6,817.72
	7/28	US Bank		-398.93	-7,216.65
	7/28	Camden National Bank		12.00	-7,204.65
	7/28	US Bank		398.93	-6,805.72
	7/28	Verrill		5,000.00	-1,805.72
	7/28	Maine Farm Bureau		1,497.17	-308.55
	7/28	Haven, Lauren		140.60	-167.95
	7/29	Bangor Payroll	Payroll for week 7/18 to 7/24/22	-2,313.10	-2,481.05
	7/29	Bangor Payroll	Payroll for week 7/18 to 7/24/22	2,313.10	-167.95
				-167.95	-167.95
Total 2000-00 · Accounts Payable					
2100-00 · Other Current Liabilities					
2120-00 · MainePERS Employee Contribution					
	7/8	Bangor Payroll	Employee Contribution	-73.06	-73.06
	7/15	MainePERS		313.12	240.06
	7/15	Bangor Payroll	Employee Contribution	-73.06	167.00
	7/22	Bangor Payroll	Employee Contribution	-73.06	93.94
	7/29	Bangor Payroll	EE MEPERS Retirement Contributions	-73.06	20.88
				20.88	20.88
Total 2120-00 · MainePERS Employee Contribution					
2130-00 · Employee Health Insurance Contr					
	7/8	Bangor Payroll	EE Health Insurance Contributions	-49.57	-49.57
	7/15	Bangor Payroll	EE Health Insurance Contributions	-49.57	-99.14
	7/22	Bangor Payroll	EE Health Insurance Contributions	-49.57	-148.71
	7/29	Bangor Payroll	EE Health Insurance Contributions	195.74	47.03
	7/29	Bangor Payroll	EE Health Insurance Contributions	0.00	47.03
				47.03	47.03
Total 2130-00 · Employee Health Insurance Contr					
Total 2100-00 · Other Current Liabilities					
4400-00 · Other Income					
	7/13	NACo Public Employee Benefits	Deposit	67.91	67.91
				-190.90	-190.90
Total 4400-00 · Other Income					

Accrual Basis	Date	Name	Memo	Amount	Balance
4810-00 · Interest Earned					
Total 4810-00 · Interest Earned	7/16		Interest	-0.55	-0.55
5000-00 · Payroll Expenses	7/31		Interest	-4.53	-5.08
5020-00 · Payroll Fees					
Total 5020-00 · Payroll Fees	7/8	Bangor Payroll	Processing fee	36.00	36.00
	7/15	Bangor Payroll	Processing fee	36.00	72.00
	7/22	Bangor Payroll	Processing fee	36.00	108.00
	7/29	Bangor Payroll	Processing fee	40.00	148.00
				<u>148.00</u>	<u>148.00</u>
5030-00 · FICA					
Total 5030-00 · FICA	7/8	Bangor Payroll	Taxes	76.06	76.06
	7/15	Bangor Payroll	Taxes	76.06	152.12
	7/22	Bangor Payroll	Taxes	76.06	228.18
	7/29	Bangor Payroll	Taxes	79.84	308.02
				<u>308.02</u>	<u>308.02</u>
5040-00 · MainePERS Contributions					
Total 5040-00 · MainePERS Contributions	7/15	MainePERS		334.00	334.00
				<u>334.00</u>	<u>334.00</u>
5050-00 · Salary-Administrator					
Total 5050-00 · Salary-Administrator	7/8	Bangor Payroll	Administrator's Salary	1,043.75	1,043.75
	7/15	Bangor Payroll	Administrator's Salary	1,043.75	2,087.50
	7/22	Bangor Payroll	Administrator's Salary	1,043.75	3,131.25
	7/29	Bangor Payroll	Administrator's Salary	1,043.75	4,175.00
				<u>4,175.00</u>	<u>4,175.00</u>
				<u>4,965.02</u>	<u>4,965.02</u>
5100-00 · Insurance					
Total 5100-00 · Insurance	7/29	Bangor Payroll	ER Health Insurance Contributions	1,026.83	1,026.83
				<u>1,026.83</u>	<u>1,026.83</u>
5110-00 · Health Insurance					
Total 5110-00 · Health Insurance	7/15	Liberty Mutual Insurance		59.00	59.00
				<u>59.00</u>	<u>59.00</u>
5120-00 · Commercial, Crime, D&O Ins					
Total 5120-00 · Commercial, Crime, D&O Ins				1,085.83	1,085.83
				<u>1,085.83</u>	<u>1,085.83</u>

	Accrual Basis	Date	Name	Memo	Amount	Balance
6030-00 · Lobbying						
6032-00 · Lobbying - Contractual						
Total 6032-00 · Lobbying - Contractual		7/28	Verrill	Lobbying Services	5,000.00	5,000.00
Total 6030-00 · Lobbying					5,000.00	5,000.00
6150-00 · Equipment - Office						
6152-00 · IT Services						
Total 6152-00 · IT Services		7/15	Technology Solutions		100.00	100.00
6153-00 · Photocopier Lease						
Total 6153-00 · Photocopier Lease		7/28	Camden National Bank		12.00	112.00
Total 6150-00 · Equipment - Office					112.00	112.00
6170-00 · Meeting Expense						
6173-00 · Monthly						
Total 6173-00 · Monthly		7/28	US Bank		398.93	398.93
Total 6150-00 · Meeting Expense					398.93	398.93
6195-00 · Office Space Rental						
6240-00 · Telephone, Fax & Internet						
6241-00 · Cell Phone						
Total 6195-00 · Office Space Rental		7/28	Haven, Lauren	Executive Committee Meeting	65.60	65.60
Total 6240-00 · Telephone, Fax & Internet					65.60	65.60
Total 6241-00 · Cell Phone		7/28	Maine Farm Bureau		65.60	65.60
6243-00 · Phone, Fax & Internet						
Total 6243-00 · Phone, Fax & Internet		7/28	Haven, Lauren		1,497.17	1,497.17
Total 6240-00 · Telephone, Fax & Internet					1,497.17	1,497.17
6244-00 · Other						
Total 6244-00 · Other		7/15	Spectrum Business/TWC		75.00	75.00
Total 6240-00 · Telephone, Fax & Internet					75.00	75.00
6245-00 · Other						
Total 6245-00 · Other		7/15	Spectrum Business/TWC		167.95	167.95
Total 6240-00 · Telephone, Fax & Internet					167.95	167.95
6246-00 · Other						
Total 6246-00 · Other		7/15	Spectrum Business/TWC		242.95	242.95

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
July 2022

Accrual Basis	July 2022	July 2021	\$ Change	% Change
Income				
4400-00 · Other Income	190.90	916.59	-725.69	-79.17%
4810-00 · Interest Earned	5.08	5.28	-0.20	-3.79%
Total Income	<u>195.98</u>	<u>921.87</u>	<u>-725.89</u>	<u>-78.74%</u>
Gross Profit	195.98	921.87	-725.89	-78.74%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	148.00	174.00	-26.00	-14.94%
5030-00 · FICA	308.02	372.85	-64.83	-17.39%
5040-00 · MainePERS Contributions	334.00	308.07	25.93	8.42%
5050-00 · Salary-Administrator	4,175.00	5,066.95	-891.95	-17.6%
Total 5000-00 · Payroll Expenses	<u>4,965.02</u>	<u>5,921.87</u>	<u>-956.85</u>	<u>-16.16%</u>
5100-00 · Insurance				
5110-00 · Health Insurance	1,026.83	1,006.70	20.13	2.0%
5120-00 · Commercial, Crime, D&O Ins	59.00	60.16	-1.16	-1.93%
Total 5100-00 · Insurance	<u>1,085.83</u>	<u>1,066.86</u>	<u>18.97</u>	<u>1.78%</u>
6010-00 · Prof. Services				
6013-00 · Financial Audit	0.00	500.00	-500.00	-100.0%
Total 6010-00 · Prof. Services	<u>0.00</u>	<u>500.00</u>	<u>-500.00</u>	<u>-100.0%</u>
6030-00 · Lobbying				
6032-00 · Lobbying - Contractual	5,000.00	4,500.00	500.00	11.11%
Total 6030-00 · Lobbying	<u>5,000.00</u>	<u>4,500.00</u>	<u>500.00</u>	<u>11.11%</u>
6150-00 · Equipment - Office				
6152-00 · IT Services	112.00	137.00	-25.00	-18.25%
6153-00 · Photocopier Lease	398.93	387.96	10.97	2.83%
Total 6150-00 · Equipment - Office	<u>510.93</u>	<u>524.96</u>	<u>-14.03</u>	<u>-2.67%</u>
6170-00 · Meeting Expense				
6173-00 · Monthly	65.60	0.00	65.60	100.0%
Total 6170-00 · Meeting Expense	<u>65.60</u>	<u>0.00</u>	<u>65.60</u>	<u>100.0%</u>
6195-00 · Office Space Rental	1,497.17	0.00	1,497.17	100.0%
6215-00 · Postage-Shipping	0.00	56.40	-56.40	-100.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	167.95	182.86	-14.91	-8.15%
Total 6240-00 · Telephone, Fax & Internet	<u>242.95</u>	<u>257.86</u>	<u>-14.91</u>	<u>-5.78%</u>
Total Expense	<u>13,367.50</u>	<u>12,827.95</u>	<u>539.55</u>	<u>4.21%</u>